

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

TSAI Atty. Ref.: 176-102 (AMK); Confirmation No. 9019

Appl. No. 10/830,057 TC/A.U. 4114

Filed: April 23, 2004 Examiner: K. Blair

For: HEADPHONE DEVICE WITH SURROUND SOUND EFFECT

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April 10, 2008

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

AMENDMENT

In response to the Office Action dated December 12, 2007, the period for response having been extended one (1) month by petition herewith, please amend the above-identified patent application as follows:

Amendments to the Specification begin on page 2.

Remarks/Arguments begin on page 3.